



**U.S. Department of Energy
Office of Management, Budget and Evaluation**

**Integrating DOE's Business Management Systems
Integrated Management Navigation System (I-MANAGE)**

**Review of I-MANAGE Requirements and Design
for the I-MANAGE Executive Steering Committee
Wednesday May 28, 2003**

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Warren Huffer, Director, Office of Corporate Financial Systems / I-MANAGE Project Executive**

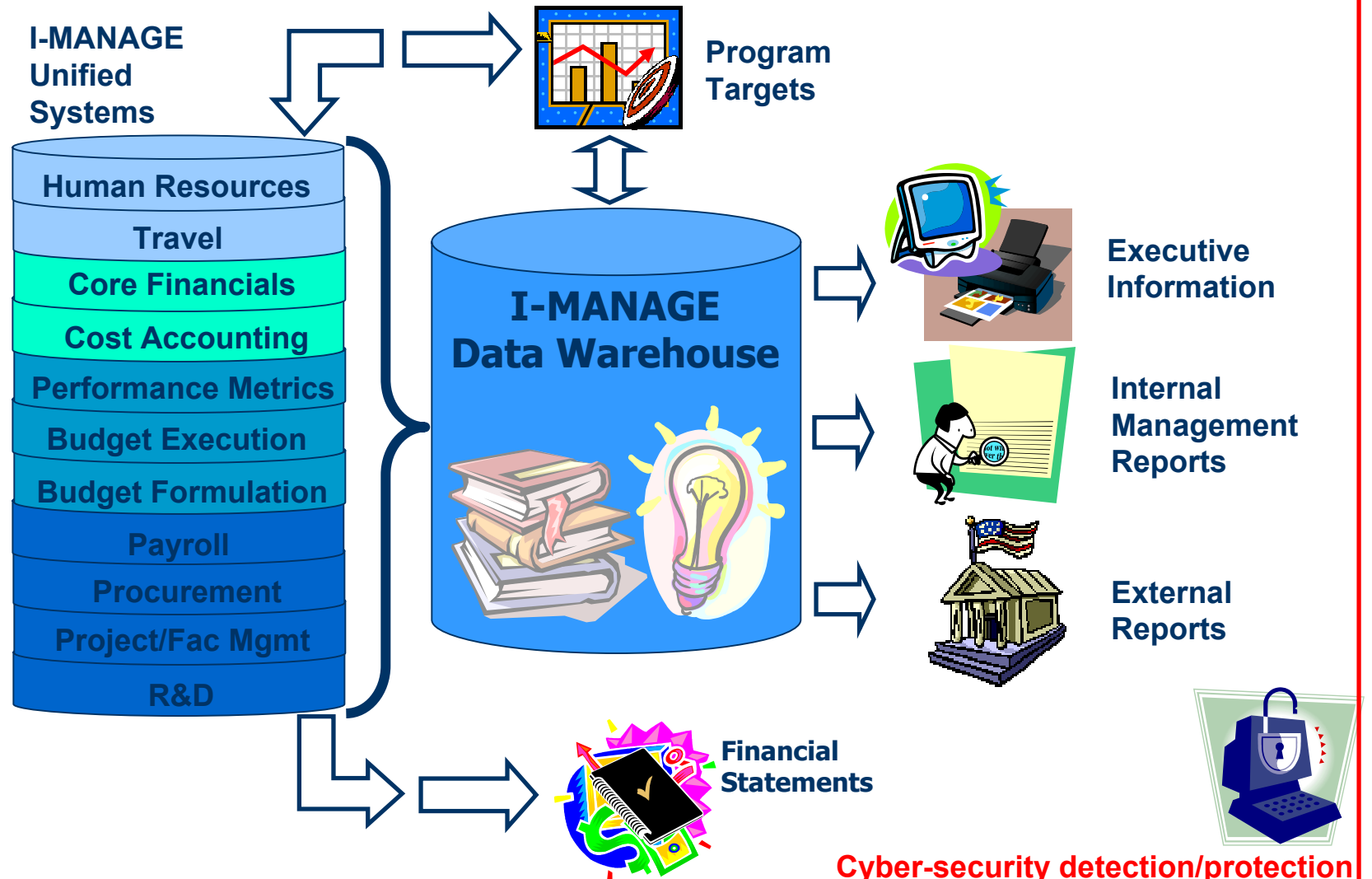
Purpose of Briefing

Obtain Buy-in/Approval on the I-MANAGE Design, specifically that the I-MANAGE Accounting System (STARS) Design will support the Integration of Budget, Performance and Accounting and will meet key objectives of the President's Management Agenda.

I-MANAGE Briefing Agenda

- ☒ 1. **Background / Review**
2. **Conceptual Framework for Integrating Performance, Budget, and Accounting**
3. **Accounting Events Within the Standard Accounting and Reporting System (STARS)**
4. **Policy Decisions**
5. **Key Risk**
6. **Moving Forward**

Background / Review



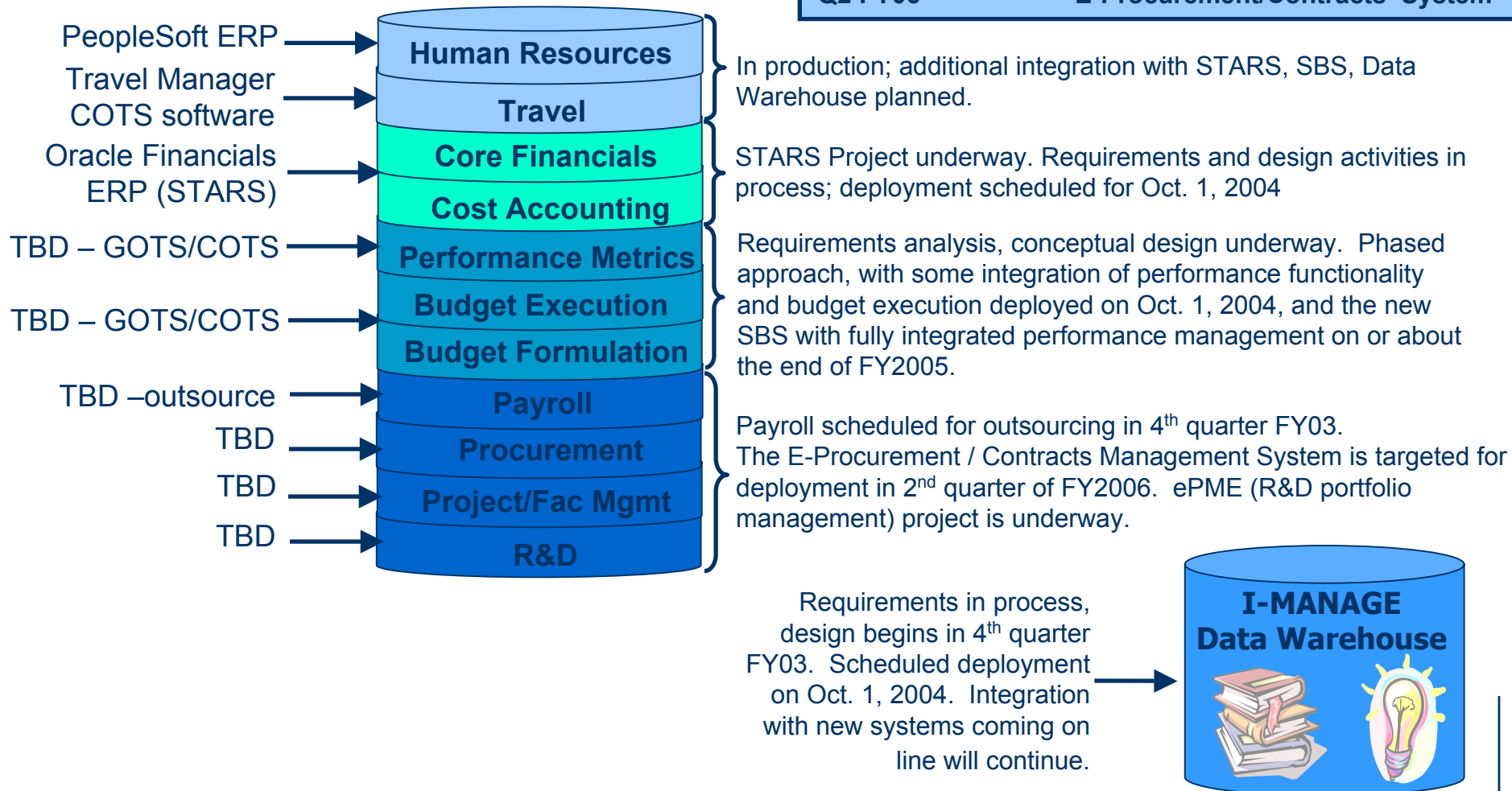
Background / Review

Key I-MANAGE Deployment Dates:






























Q4 FY04/Q1 FY05 – STARS, Data Warehouse

Q4 FY05/Q1 FY06 – Standard Budget System (SBS)

Q2 FY06 – E-Procurement/Contracts System



Background and Review – Achieving the President’s Management Agenda With I-MANAGE

	1. Strategic Management of Human Capital	3. Improved Financial Performance	4. Expanded Electronic Government	5. Budget & Performance Integration
Human Resources				
Travel				
Core Financials				
Cost Accounting				
Performance Metrics				
Budget Execution				
Budget Formulation				
Payroll				
Procurement				
Project/Fac Mgmt				
R&D				

How each system component will help achieve the PMA

	1. Strategic Management of Human Capital	3. Improved Financial Performance	4. Expanded Electronic Government	5. Budget & Performance Integration
Human Resources	State-of-the-art systems to help generate, capture, and disseminate knowledge		Automate internal processes to reduce costs	Budget for the full cost of resources
Travel		Reduce erroneous payments	Promote digital signatures	
Core Financials		Re-engineer reporting processes and expand use of web technology	Automate internal processes to reduce costs	Budget program and activity lines more in parallel with outputs
Cost Accounting		Integrate financial and performance information		Integrate costs and performance in a single oversight process
Performance Metrics			Share information more quickly	Greater focus on performance

How each system component will help achieve the PMA

	1. Strategic Management of Human Capital	3. Improved Financial Performance	4. Expanded Electronic Government	5. Budget & Performance Integration
Budget Execution		Integrate financial and performance information	Automate internal processes to reduce costs	Integrate costs and performance in a single process
Budget Formulation		Integrate financial and performance information	More effective planning of IT investments	Integrate performance review with budget
Payroll		Re-engineer reporting processes and expand use of web technology	Share information more quickly	Simplify rules to allow government support services to be more competitive
Procurement		Produce accurate and timely information	Single e-procurement portal	Align costs with results
Facilities Mgt.		Improve accountability		Accountability for results
R&D		More accurate benefit and assistance payments	Apply for and manage grant funds online	Budget program and activity lines more in parallel with outputs

I-MANAGE Briefing Agenda

1. Background / Review



2. Conceptual Framework for Integrating Performance, Budget, and Accounting

3. Accounting Events Within the Standard Accounting and Reporting System (STARS)

4. Policy Decisions

5. Key Risk

6. Moving Forward

Conceptual Framework – Leveraging Best of Breed Technology to Achieve Tight Integration

In Production

Human Resources

Travel

Payroll

Planned Systems

R&D

Budget Formulation

Performance Metrics²

Procurement

Project/Fac Mgmt



This approach will provide:

- A common platform and technology to better align with Enterprise Architecture
- Uses “best of breed” tool set to integrate data & applications using relational technologies
- Eliminates redundant data stores:
 - HR data from HR tables
 - Accounting data from STARS tables
 - Budget data from SBS System
 - Performance measures in one system
- Open standards for future integration requirements (e.g. e-Grants, e-Travel)

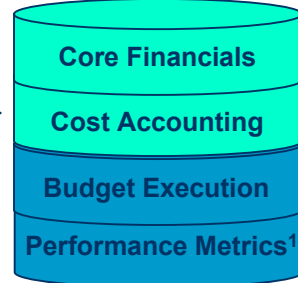
Oracle 9i Application Server provides the common architecture for tightly integrating applications within the I-MANAGE System.



Figure 5 - Oracle9iAS Architecture

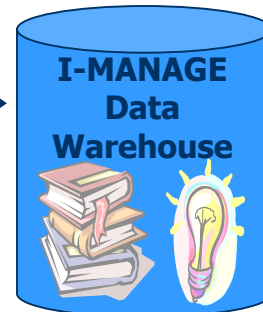
Oracle Applications 11i Application Programming Interfaces (API's) provide standard interface data formats, staging tables, and validation routines to ensure data integrity.

API's

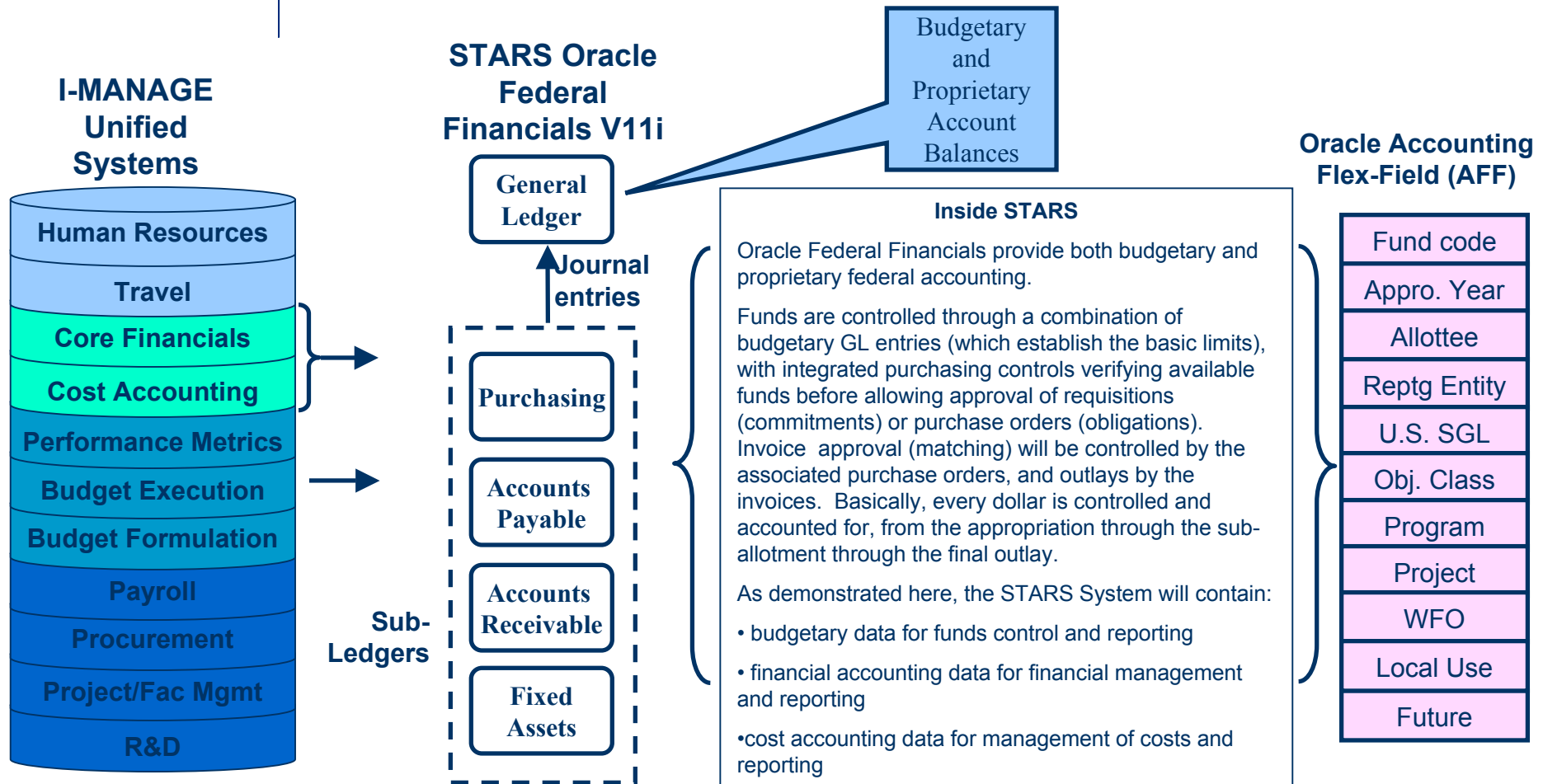


Oracle Data Warehouse Builder is fully integrated within the Oracle 9i Database. The I-MANAGE Data Warehouse Team will build Extract, transform, and load (ETL) routines for all input data sources using this tool.

ETL Programs

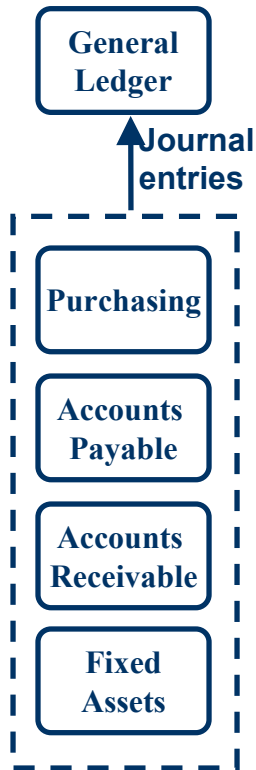


Conceptual Framework – Federal Accounting



Conceptual Framework – STARS Data

STARS Oracle Federal Financials V11i



Oracle Accounting Flex-Field (AFF)

Fund code
Appro. Year
Allottee
Reptg Entity
U.S. SGL
Obj. Class
Program
Project
WFO
Local Use
Future

The STARS System is the central source of:

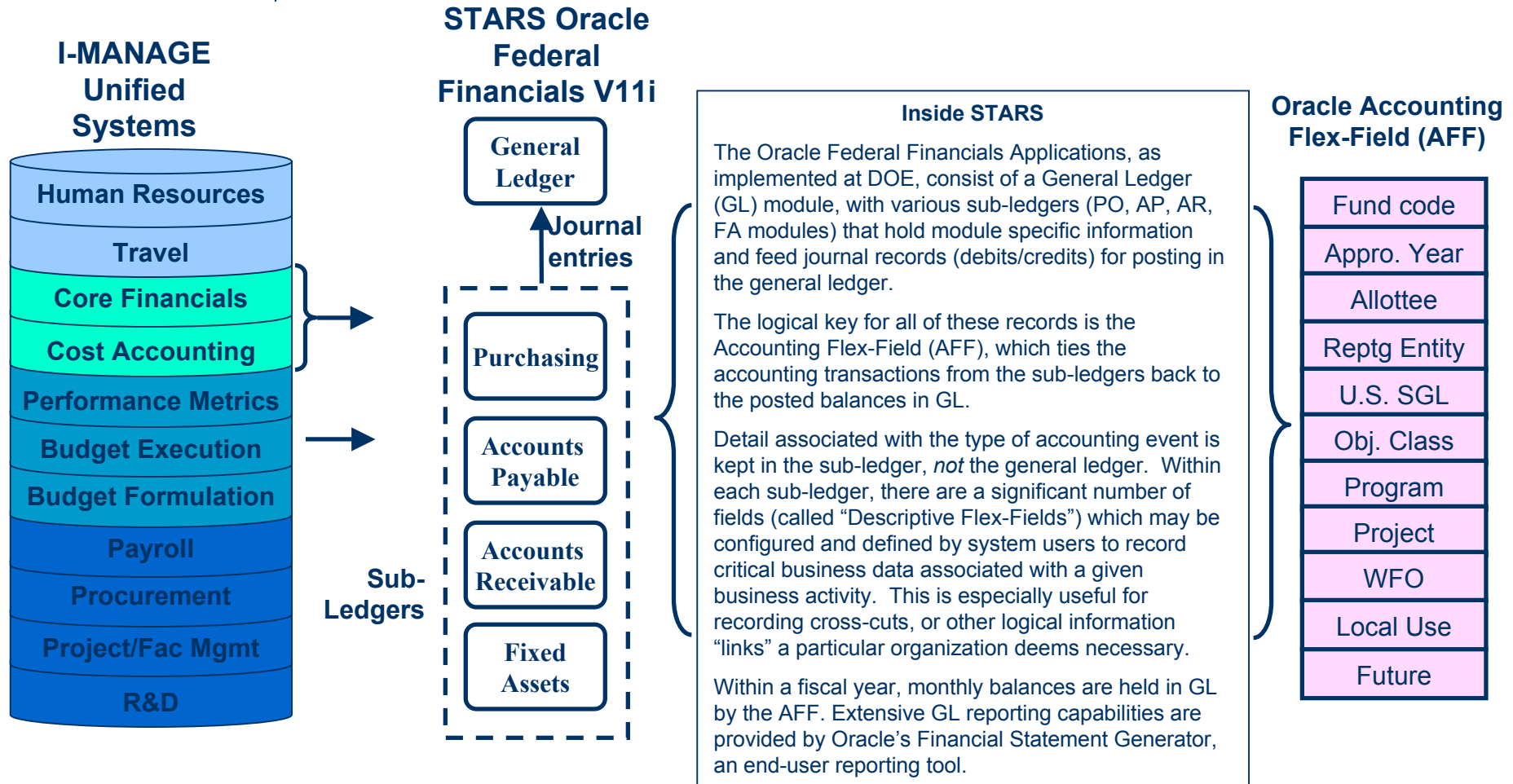
- Approved budgetary information at every level of the budget process once an appropriation has been passed, from the appropriation to apportionment, allotment to the field-site budgetary control levels;
- Commitments, obligations, costs, and outlays based on funds availability as established by the budgetary controls;
- Detail financial / cost accounting transactions (individual journal entries) within the sub-ledgers, through interfaces or direct data entry;
- General ledger balances based upon posted journal entries that result from the sub-ledger activity, or made directly through the journal entry screens in GL, or Oracle's Allocation Workbench.

STARS will link performance data with the approved budget, budget execution, and accounting data:

The data is logically referenced through the AFF. To link budgetary data, financial data (commitments through outlays), and performance measures requires linking data in a performance hierarchy to a specific level (called segment) within the AFF. Generally, this would be at the Program or Project segment level, but the system design will allow linking to any level within the AFF.

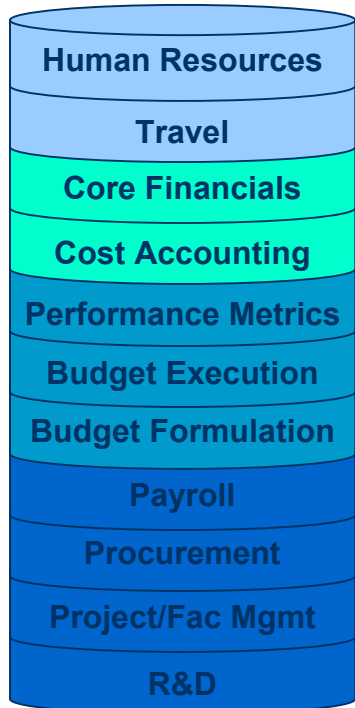
Through this process, we integrate budgets, costs, and performance measures. As actual performance values are logged against a given target metric, the system can report budget and/or costs by unit of performance, or the total budget, available budget, and total costs against the aggregated performance to date.

Conceptual Framework – The AFF

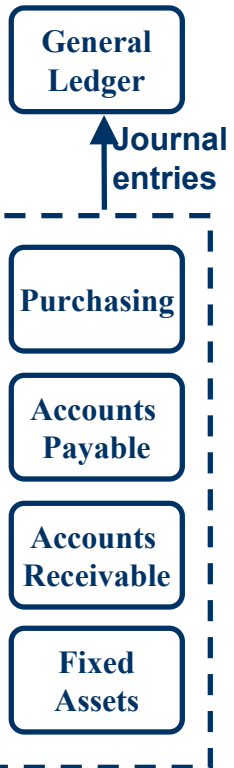


Conceptual Framework – The AFF

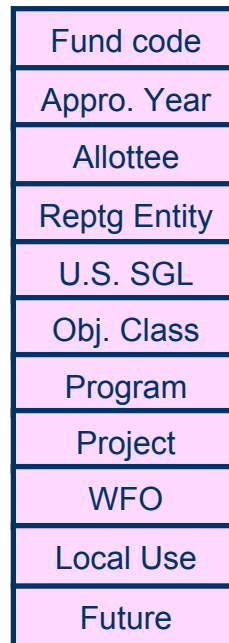
I-MANAGE Unified Systems



STARS Oracle Federal Financials V11i



Oracle Accounting Flex-Field (AFF)

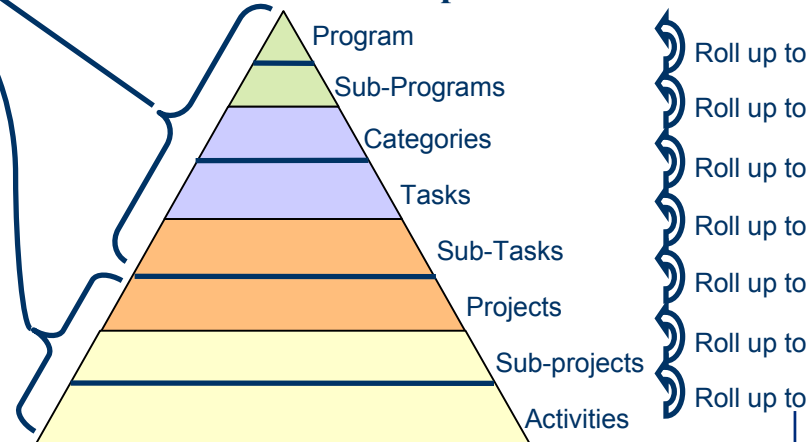


A common accounting breakdown structure (ABS) across DOE will be represented within the AFF. For example, the current B&R structure is reflected in the top 5 levels of the pyramid below, and this structure will be modeled within the STARS Program segment using parent/child relationships and roll-up groups. Similarly, projects, sub-projects, and activities will be modeled in the Project segment.

The WFO segment will address inter / intra-agency work accounting requirements, while the local use segment provides a further breakdown based on individual site and program requirements.

Note: STARS will allow summary or detail reporting on a single level, multiple levels, or all levels within the AFF.

Example of ABS



Conceptual Framework –AFF Terms

Oracle Accounting Flex-Field (AFF)

Fund code
Appro. Year
Allottee
Reptg Entity
U.S. SGL
Obj. Class
Program
Project
WFO
Local Use
Future

- Accounting Flex-Field: The code you use to identify a general ledger account in an Oracle Financials application. Each Accounting Flex-Field segment value corresponds to a summary or rollup account within your chart of accounts.
- Accounting Flex-Field Structure: The account structure you define to fit the specific needs of your organization. You choose the number of segments, as well as the length, name, and order of each segment in your Accounting Flex-Field structure.
- Account segment: One of up to 30 different sections of your Accounting Flex-Field, which together make up your general ledger account code. Each segment is separated from the other segments by a symbol you choose (such as –, /, or \). Each segment typically represents an element of your business structure, such as Company, Cost Center or Account.
- Balancing Segment: An Accounting Flex-Field segment that you define so that General Ledger automatically balances all journal entries for each value of this segment. For example, Fund Code segment is the balancing segment, so the General Ledger module ensures that, within every journal entry, the total debits for Fund 01 equal the total credits for Fund 01.
- Chart of Accounts: The account structure (i.e. the Accounting Flex-Field structure within Oracle) your organization uses to record transactions and maintain account balances. In certain discussions, the U.S. Standard General Ledger may be referred to as the chart of accounts, but this differs from the standard definition within Oracle.
- Descriptive Flex-Field: A field that your organization can configure to capture extra information not otherwise tracked by Oracle Applications. Your organization can customize this field to capture additional information unique to your business.
- Journal Entry: A debit or credit to a general ledger account.
- Natural Account Segment: In Oracle General Ledger, the segment that determines whether an account is an asset, liability, owners' equity, revenue, or expense account. You must define one segment as the natural account segment. The U.S. SGL segment is the natural account segment.
- Parent Segment Value: An account segment value that references a number of other segment values, called child segment values. General Ledger uses parent segment values for creating summary accounts, and for reporting on summary balances.
- Rollup Group: A collection of parent segment values for a given segment. You use rollup groups to define summary accounts based on parents in the group. You can use letters as well as numbers to name your rollup groups.

Conceptual Framework – The AFF Structure

Note: DOE's Flex-Field contains 11 segments for a total of 63 characters

Oracle Accounting Flex-Field (AFF)

Fund code

Fund (5)

- Balancing and funds control segment
- Identifies fund type and appropriation for funds control and statutory reporting
- Rolls up to the Treasury appropriation symbol and replaces legacy Fund Type
- Examples: 10000=89X0240 (FT TC); 13000=89X4180 (FT VE)

Appro. Year

Appropriation Year (4)

- Funds control segment
- Identifies the four-digit year in which funding is appropriated
- Adds capability to meet new/future Treasury & OMB requirements
- Required by Oracle to handle FACTS-II and upward & downward adjustments
- Examples: 2001; 2002

Allottee

Allottee (2)

- Funds control segment
- Represents the allottee to which funds are distributed by HQ budget
- Ranges to be established by cluster
- Replaces legacy Allotment symbol (1st 2 positions)
- Examples: 01=Albuquerque Operations; 31=NETL

Reptg Entity

Reporting Entity (6)

- Control segment using roll-up groups
- Ranges to be established to differentiate between M&O contractor and DOE direct activity
- Replaces legacy Field Office, Reporting Unit, Financial Plan, Local Organization, Cost Center (as used organizationally), and integrated contractor information
- Examples: 000001=Albuquerque, Sandia National Lab; 008201=Oak Ridge, Finance Division

U.S. SGL

U.S. Standard General Ledger (USSGL or just SGL) (8)

- Natural account and funds control segment
- Identifies four-digit Treasury account, two-digit DOE sub-account, two-digit reserved for future expansion
- Replaces legacy Balance Sheet Code
- Examples: 1310D100=A/R Direct, OFA; 49010000=Expended Authority, Unpaid

Obj. Class

Program

Project

WFO

Local Use

Future

Conceptual Framework – The AFF Structure

Oracle Accounting Flex-Field (AFF)

Note: Reports are available at any level of the AFF, or multiple levels of the AFF

Fund code
Appro. Year
Allottee
Reptg Entity
U.S. SGL

Object Class (5)

- Control segment using roll-up groups
- Represents three digit object class and two digit DOE sub-object class
- Replaces legacy Object Class and Cost Center (as used to breakdown object class information) and includes breakdown of Budget Reference Number prefixes in the last two positions
- Examples: 25200=Other Services; 21103=Local Travel

Program (7)

- Control segment using roll-up groups
- Represents (and replaces) the current B&R code structure and includes Major Items of Equipment (MIE), line item construction (39B&R), and Project Baseline Summary (PBS) information
- This segment will have numerous parent/child relationships to support the existing B&R hierarchy
- Examples: 0010520=ST0202000, Stable Isotope Services; 0029100=DP0702000 EQU91H1, Radio Conversion

Project (7)

- Total segment
- Identifies and replaces legacy Activity Data Sheets (ADS) and Technical Task Plans (TTP).
- Allows for new project requirements such as Field Work Proposal (FWP), Nuclear Energy Research Initiative (NERI), and Annual Operating Plan (AOP) numbers.
- May link to summary earned value information in the Performance Measures system for Exhibit 300's

WFO or Work for Others (7)

- Funds control segment
- Identifies / replaces Reimbursable Work Order number and Inter-company Work Orders
- Ranges to be established for the two different types of projects
- Examples: 3200000 = Reimbursable Work Order number 189A91342, Reimbursable Work; 4000020 = Inter-company Work Order number M1NVLL086, Petawatt Laser

Obj. Class

Program

Project

WFO

Local Use

Future

Conceptual Framework – The AFF Structure

Oracle Accounting Flex-Field (AFF)

Fund code
Appro. Year
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Obj. Class
Program
Project
WFO

Note: Parent / Child relationships are a powerful feature of the AFF, and provide end-users with a logical method of grouping information specific to their management and reporting needs in a reporting hierarchy.

When using Parent / Child relationships in rollup groups, numeric segment values provide flexibility when grouping ranges for query or reporting purposes (e.g. 10000 – 19999, 20000 – 29999, etc.)

Local Use (7)

- Control segment using roll-up groups
- Represents and replaces Local Project, B&Rs, and Cost Center (when used to break down project/program activity)
- Includes actual GPP/GPE numbers (BRN type captured in Object Class)
- Allows flexibility for sites and programs to capture lower level information
- Examples: 4010000 = Safety Equipment; 5011000 = GPP, GPD10100305 – Glove Box
- May link to summary earned value information in the Performance Measures system for Exhibit 300's

Future (6)

- Total segment
- Default zero filled segment reserved to satisfy future reporting requirements



Conceptual Framework – Cost Accounting

Factors to Consider

- The department currently complies with the cost accounting requirements as identified in Statement of Federal Financial Accounting Standards (SFFAS) #4, Government and Performance Results Act (GPRA), and OMB Circular A-11.
- This compliance is accomplished through year-end allocation entries for Federal program direction and other department-wide costs (depreciation, contingent liabilities, and other overhead related costs).
- These allocations are made to what DOE refers to as responsibility segments (for the most part the equivalent of the sub-program level of the current B&R structure).
- DOE uses approximately 30 “integrated” contractors to manage and operate (M&O) its largest facilities.
 - Internally, they operate their own systems. In many cases, these are very large, complex ERP systems, with integrated accounting, human resources, project costing, materials, purchasing, maintenance, and manufacturing modules.
 - Currently, they transmit monthly and year-end accounting data feeds in accordance with DOE and Federal laws, regulations, and requirements.
 - These data feeds reflect full costs from the contractor systems based on cost accounting policies and procedures for allocations or direct costing specific to their system.
 - There is no common set of rules for cost accounting across the DOE wide organization.
- To better allocate program direction within DOE (not the contractors) would require a labor distribution system.
 - The system would require assignment of federal employees’ time to specific programs and/or projects on which they work.
 - This system capability may be available with the new (outsourced) payroll system.
 - Under current Federal and Departmental policy (OMB, GAO, and IG), full cost requirements can be met through allocation of program direction at the level specified by the Department.

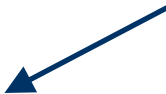
Conceptual Framework – Cost Accounting

Proposed System Design

Oracle Accounting Flex-Field (AFF)

Fund code
Appro. Year
Allottee
Reptg Entity
U.S. SGL
Obj. Class
Program
Project
WFO
Local Use
Future

- **Frequency of accounting activity:**
 - For the foreseeable future, the integrated contractors will continue to submit their data on a monthly basis.
 - Allocations of Federal Program Direction will occur at the end of both the 3rd and 4th quarter.
- **Cost element data will be captured in the Object Class segment of the Accounting Flex-Field:**
 - The object class segment is five digits in length. The first three characters are held for the official Office of Management and Budget (OMB) object class code.
 - The final two digits would be utilized as a sub-object class in order to denote the detailed cost element.



Conceptual Framework – Cost Accounting

Proposed System Design

Oracle Accounting Flex-Field (AFF)

Fund code
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- The **organizational element** of cost will be captured in the reporting entity segment of the AFF.
 - The reporting entity segment is 6 digits in length allowing for an extensive hierarchy.
 - A cost center hierarchy will be developed to allow for costs to be accumulated within specific organizational “buckets”. As an example, the IT department within the Albuquerque Operations Office may further breakdown their organization with a helpdesk cost center, network support cost center, PC support cost center, and database administration cost center.

Conceptual Framework – Cost Accounting

Proposed System Design

Oracle Accounting Flex-Field (AFF)

Fund code
Appro. Year
Allottee
Reptg Entity
U.S. SGL
Obj. Class

Program

Project

WFO

Local Use
Future

- The **WBS element** of cost will be captured in three separate segments of the AFF (program, project and WFO).
 - The program segment is 7 characters in length, providing up to ten million values. This segment replaces the current B&R structure. A hierarchy will be established within the program segment in order to capture the detailed levels of the B&R and report at any level within the hierarchy.
 - The project segment is 7 characters in length, providing up to ten million values. This segment is intended to capture those elements of the WBS that occur below the existing B&R level (Activity Data Sheets (ADS), and Technical Task Plans (TTP), Field Work Proposal (FWP), Nuclear Energy Research Initiative (NERI), and Annual Operating Plan (AOP) codes).
 - The WFO segment is 7 characters long, providing up to ten million values. This segment is intended to capture all work for others activity (reimbursable work, intra-office and inter-office work orders). A single WFO value can be further broken down into a hierarchy of lower level activity.

Conceptual Framework – Building a Performance Hierarchy



Basic Steps:

1. Capture information on individual performance metrics.
2. Link individual metrics to one or more budget items during budget formulation process and carry these “links” throughout the entire set of business activities.
3. Group individual performance metrics hierarchies, where a hierarchy is a single, logical group of parent / child relationships (e.g. highest level is Goal 1 Energy Supplies; next level is ER-2 Renewables; next level is ER-2-1, ER-2-2, ER-2-3, ER-2-4, and ER-2-5).
4. Group individual performance hierarchies into “sets” where a “set” identifies a logically related group of performance hierarchies (e.g. FY2004 Annual Performance Plan; FY2005 Annual Performance Plan).
5. Provide storage and access for multiple versions and occurrences of individual performance metrics, sets, and hierarchies.
6. Identify and report commitments, obligations, costs, and outlays associated with those budget items and report by individual performance metric, performance “set”, or performance hierarchy.
7. Provide advanced decision support capabilities such as multi-dimensional comparative analysis, trending, and forecasting.

Conceptual Framework – Building a Performance Hierarchy

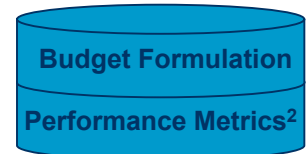
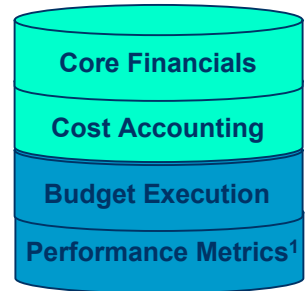
Step 1: Individual Performance Metrics

The system must capture detailed information on individual performance metrics regardless of level within a hierarchy. Common “attributes” will exist for all performance metrics, including: owner, description, unit of measure and type (e.g. qualitative vs. quantitative),

Step 1A: Link Individual Performance Metrics to the Accounting Flex-Field

The integration of budget, accounting data, and performance will occur in two phases.

- 1 Phase 1:** the system will provide links from the performance metrics table and structure to the STARS Accounting Flex-Field. This will provide reporting of approved budgeted dollars, budget execution, and related performance measures.
- 2 Phase 2:** With the implementation of the Standard Budget System, I-MANAGE will provide full integration of budget, accounting data, and performance through the entire business process cycle: strategic planning, budget formulation, budget distribution, budget execution, financial reporting. Thus, performance measures would be linked with the AFF structure as budgets are built. Versions would be available based on each of the major budgeting events (e.g. Corporate review budget, OMB passback, Congressional markups, final appropriation).



Step 2: Link individual performance metrics into a hierarchy (Cascading Parent / Child Relationships)

For example, in the FY2004 Annual Performance Plan, the “tree” structure for associating Goal 1 Energy Supplies, ER-2 Renewables, ER-2-1 through ER-2-5, and the indicators associated with each one.



Step 3: Group related hierarchies into a performance set

For example, the FY2003 Annual Performance Plan, FY2004 Annual Performance Plan, FY2005 Annual Performance Plan, etc..



Conceptual Framework – Building a Performance Hierarchy

- **For example, one performance indicator for the FreedomCar and Vehicle Technologies program (ER-1-3) is to reduce parasitic energy losses, including losses from aerodynamic drag, from 39% of total engine output in 1998 to 24% by 2006**
 - * At the end of 2002, the program had achieved 36%
 - * The target for FY2003 is 30%, a decrease of 6 percentage points
 - * The target should be tied to the specific Program segment values that identify the budget and costs associated with this effort
 - * The responsible individual or delegate would record the performance (percentage point decrease) in the Performance System on a monthly or quarterly basis, while costs would automatically accumulate for the Program Segment
 - * In this way, the performance target values, budgeted dollars, committed dollars, obligated dollars, costed dollars, and outlays would be available for reporting purposes
 - * The responsible program manager could see budgeted vs. actuals, and the per unit (percentage point) performance to date (e.g. cost per single percentage point decrease over time)
 - * Reports and/or alerts could be automatically created and routed to specific individuals based on user-defined thresholds

Conceptual Framework – Building a Performance Hierarchy

Oracle Accounting
Flex-Field (AFF)

Fund code
Appro. Year
Allottee
Reptg Entity
U.S. SGL
Obj. Class
Program
Project
WFO
Local Use
Future

Example of Performance Hierarchy



To integrate budget and performance within I-MANAGE, we will:

- Define a robust data structure (or validate Joule) that:
 - captures, tracks, and reports multiple “sets” of performance metrics across multiple years (e.g. the FY04 Annual Performance Plan (APP), FY05 APP, FY06 APP, etc.;
 - Ultimate goal is to begin the process at the start of budget planning / formulation (new I-MANAGE Standard Budget System), through budget distribution (interim solution is current FDS system), budget execution (STARS), and then into the I-MANAGE Data Warehouse.
- Provide the capability to capture “quantifiable” performance measures as well as soft (non-quantifiable) performance measures.
- Provide different grouping capabilities (e.g. parent/child, primary/secondary, etc.).
- Allow assignment of monitoring / warning thresholds for alerting management of performance issues.
- Facilitate what-if analysis, forecasting, trending, and cross-cut reporting.
- Define aggregation, summarization rules for integrating with I-MANAGE Data Warehouse.

I-MANAGE Briefing Agenda

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Accounting Events Within STARS

STARS Oracle
Federal
Financials V11i

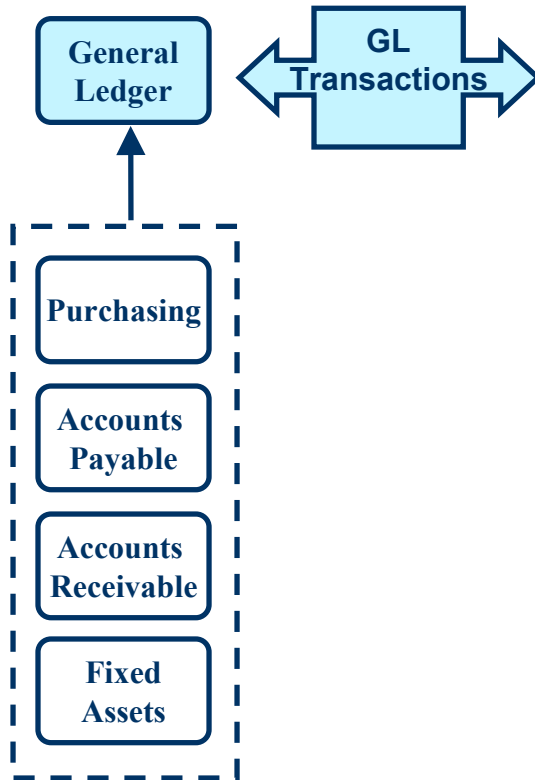


This section lists the accounting events identified by the STARS Project Team

- **These were identified by:**
 - Analyzing legacy systems
 - Reviewing the original set of system requirements
 - Working with the new Oracle Federal Financials
- **Most were incorporated into the original BMIS Phoenix Conference Room Pilot Test Scripts**
- **Analysis of each event is required to define the proper treatment within the system**
 - SGL Accounts are identified
 - Transaction codes (journal entry templates) are developed
- **Accounting events are typically grouped by the owning module**

Accounting Events Within STARS

STARS Oracle Federal Financials V11i



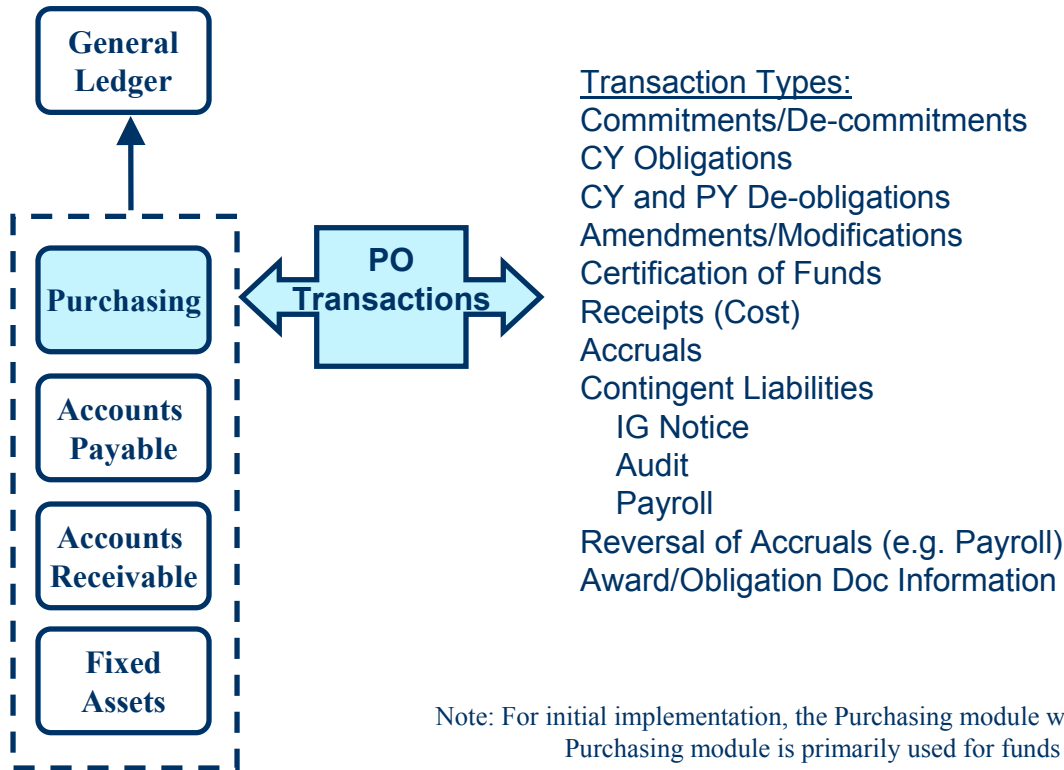
Appropriations
Warrants
Refunds
Apportionments
Allotments

Withdrawal of Unobligated Allotments
Withdrawal of Uncommitted Obligations
PY Recoveries
Deferrals
Recissions
HQ, Program, and Field Site AFPs
Allocations
Violations Reporting
Unpaid Obligations Review
Uncosted Obligations Reporting
Credit Warrants (FAC to DA @ YE)
Reimbursable Work Orders
Future Funded Expenses
Reclass from NF to Fund Liab (SCC98)
File creation for M&O Contractor
Reconciliation to their Accounting System
Supplemental Quantity Usage Data
Edits

Suspense Account Analysis
Analysis of Unusual Balances
Inter & Intra Office Reconciliations
Reconciliation with OFAs
Cost Incurred Statement (VANEAs)
Closeout of RW Orders
Closeout of Plant Projects
Contractor Encumbrances
Interest on Capital Leases
Escrow Fund Deposits
Costs Allocated to Responsibility
Segments
Incentive Financial Authority
Investments (NWF, D&D, USEC, COTS)
Power Marketing Admins / FERC entries
SF-1151s Non-Expenditure Transfers
Annual Leave Accruals
Contractor Retirement Plan Cost
Post Retirement Benefits
Disability & Life insurance
Contingent Liabilities
Environmental Liabilities
Worker's Compensation
All Other Non-fund Liabilities

Accounting Events Within STARS

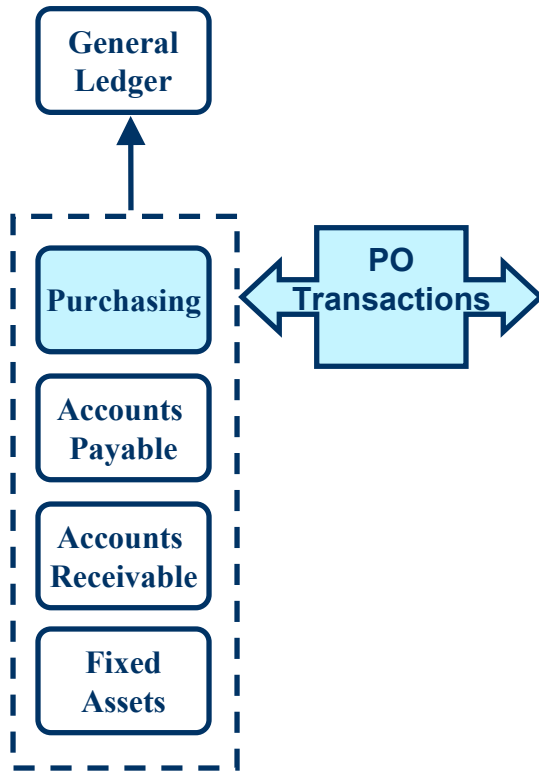
STARS Oracle Federal Financials V11i



Note: For initial implementation, the Purchasing module will not be utilized for contract awards. The Purchasing module is primarily used for funds control and cash management.

Accounting Events Within STARS

STARS Oracle Federal Financials V11i



Award Types:

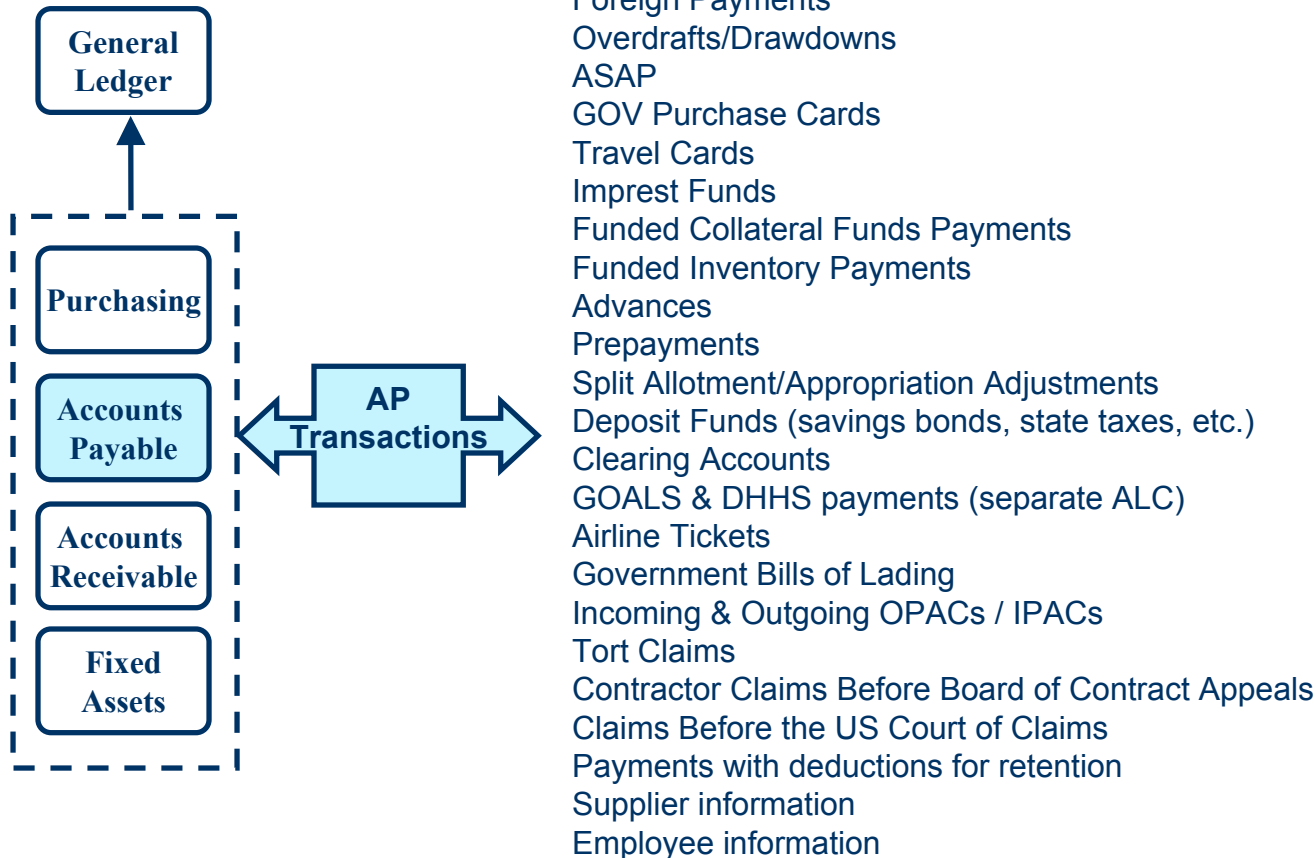
Awards (e.g., Fermi, Scientific)
 Carrier Codes
 IMPAC Government Purchase Cards
 Blanket Purchase Agreements
 Cost No Fee Contracts
 Construction Type Contracts
 Cost Plus Fixed Fee Contracts
 Cost Plus Variable Fee Contracts
 Cost Sharing Contracts
 Fixed Price Firm Contracts
 Lease Contracts
 Time and Materials Contracts
 Delivery Orders
 Small Purchases Over \$25,000
 Interagency Agreements – Other Than DOD
 Basic Ordering Agreements
 Master Contracts
 Purchase Orders
 Task Orders
 Small Emerging Business Purchases (Construction Work under \$25,000)
 Cooperative Agreements
 Grants
 Memorandum of Understandings

Award Types:

Interagency Agreements – with DOD
 Detailees
 Foreign Travel
 Foreign Travel-GTR
 Government Bills of Lading
 Intergovernmental Personnel Act Agreements
 Attorney's Fee/Court Costs/EEO Claims
 Local Travel
 Letters of Credit (may not be needed)
 Letter Contracts
 Other Miscellaneous
 Permanent Change of Station
 Permanent Change of Station-GBL
 Permanent Change of Station-GTR
 Permanent Change of Station-Tax Penalties
 Direct Charges for Printing
 DOE Secretary's Travel
 Travel
 Travel-GTR
 Tort Claim
 Training
 Utility Payments (miscellaneous CID)

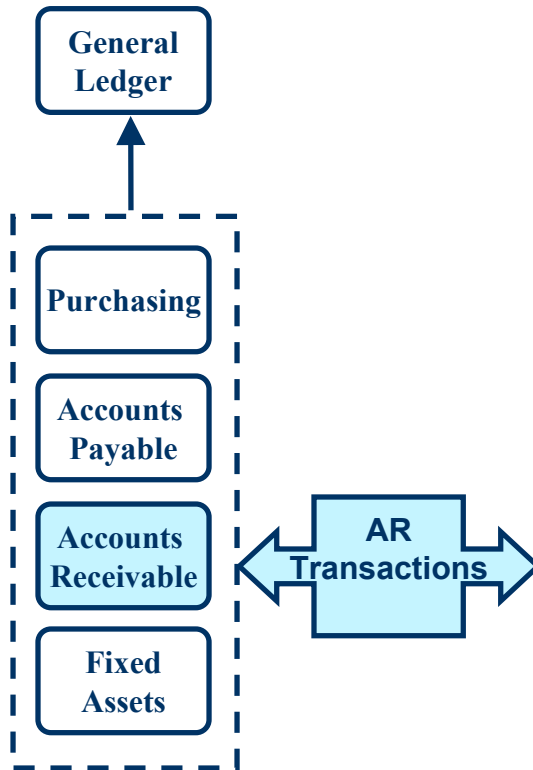
Accounting Events Within STARS

STARS Oracle Federal Financials V11i



Accounting Events Within STARS

STARS Oracle Federal Financials V11i

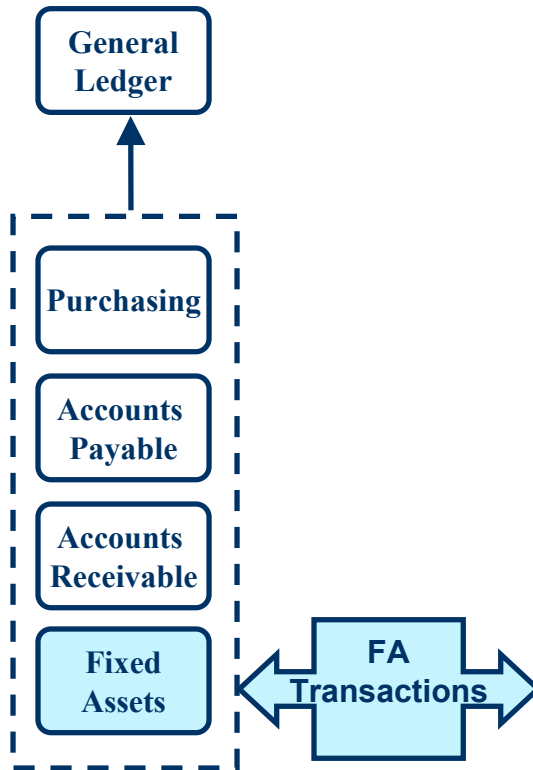


Advances
Prepayments
Collections/Deposits
Write-offs/Closeouts
Miscellaneous receipts
Refunds
Rebates
Return of Excess Advance or Over-collection on Reimbursable Work
Federal Admin Charges
Loan Guarantees
Deposit Funds and Clearing Accounts
Interest, Penalties, and Admin Receivable & Revenue
Adjusting Invoices
Reissuing Invoices
Bad Debt Expense
Allowance for Bad Debt
Administrative Offsets
Invoicing
Dunning
Installment Payments
Referral for Litigation
Suspension of Debt
Reinstatement of Debt
Outgoing & Incoming OPACs / IPACs
Maintaining debtor/customer information
Appropriation Reimbursements

Accounting Events Within STARS

Additions (Write-on)
Consumption
Deletions (Write-offs)
Isotopes inventory
Nuclear Material Stockpile
Plant and Equipment Changes (repairs, maintenance, alterations, betterments)
CWIP
D&D
Abandonments
Contract Project Closeouts
Depreciation
Sale of PP&E
Sale of SPRO reserves
Retirements
Inventory Replenishments
Inventory Purchases
Donations
Capital Leases
Gains and Losses
Extraordinary Items
Reconciliation of Real Property
Reconciliation of Personal Property
Issuing of Funded Inventory
Reclassification of Inventory
Allowance for Loss on Inventory
Transfers of Inventory and Related Costs (Interoffice, Intra-office, Excess, Non-Reimbursable)

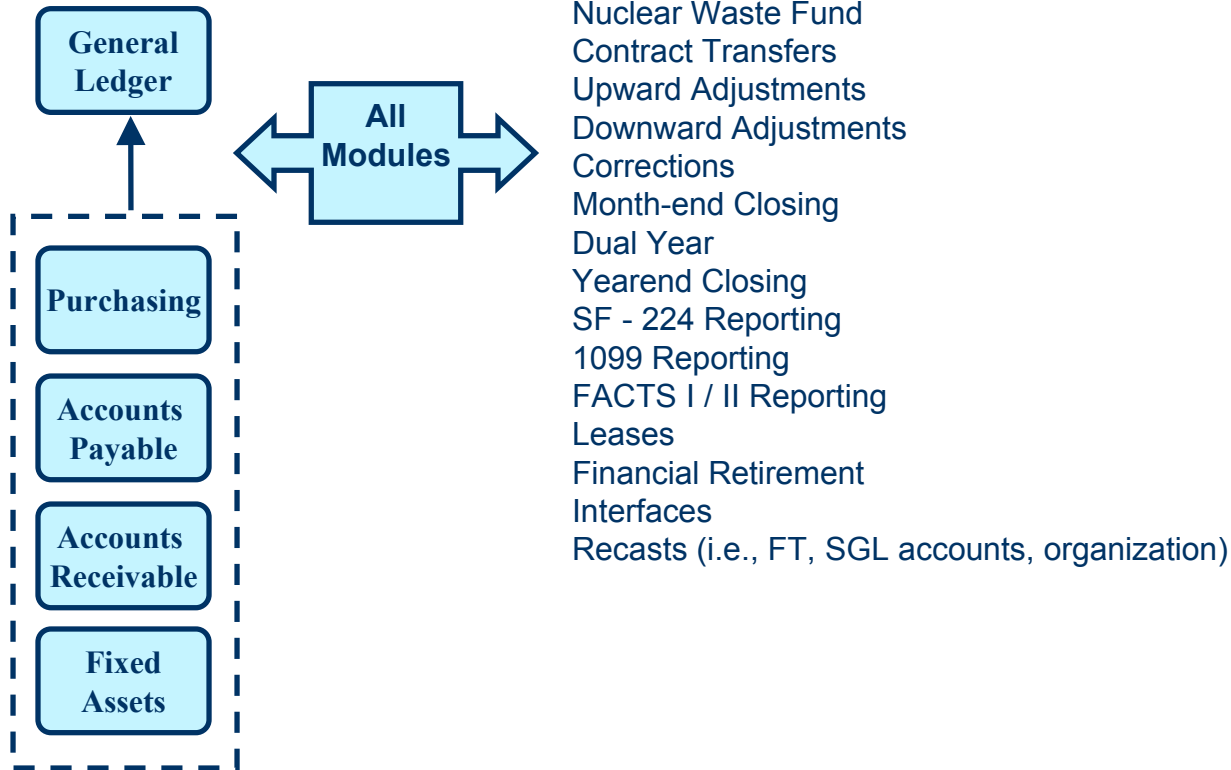
STARS Oracle Federal Financials V11i




Note: For initial implementation, limited property management capabilities will be utilized

Accounting Events Within STARS

STARS Oracle Federal Financials V11i



I-MANAGE Briefing Agenda

1. Background / Review
2. Conceptual Framework for Integrating Performance, Budget, and Accounting
3. Treatment of Accounting Events Within the Standard Accounting and Reporting System (STARS)
-  4. Policy Decisions
5. Key Risk
6. Moving Forward


Policy Decisions – From April 7, 2003 I-MANAGE Executive Steering Committee Meeting

- 90% - 95% of the Department's overall budget will be linked with quantifiable, verifiable performance objectives.
 - **Recommendation accepted**
- The e-Government Corporate R&D Portfolio Management, Tracking, and reporting Environment (ePME) will continue as a separate project under the current ePME project organization; however, the I-MANAGE and ePME Executive Steering Committees will be merged to uphold an enterprise vision.
 - **Recommendation wording revised and accepted – CIO to work with the Office of Science to merge committees**
- For the foreseeable future, the integrated (M&O) contractors will continue to operate their own IT systems and provide DOE with a monthly / annual data feed in the format prescribed by the I-MANAGE Program Management Office.
 - **Recommendation accepted**

Policy Decisions – From April 7, 2003 I-MANAGE Executive Steering Committee Meeting

- For the foreseeable future, the Power Marketing Administrations will continue to operate their own IT systems and provide the Department with a monthly / annual data feed in the format prescribed by the I-MANAGE Program Management Office.
 - **Recommendation accepted**
- The committee recognizes that there is a need for more detailed cost accounting information and standardization of cost accounting practices, e.g. allocations of indirect costs.
 - **Recommendation accepted**
- Based on a careful review, business application systems that are identified as primarily enterprise in nature will be encompassed by the I-MANAGE vision.
 - **Recommendation accepted**


I-MANAGE Briefing Agenda

1. Background / Review
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Key Risk

- **Financial Services A-76 Study**
 - Key employee attrition
 - Potential for sabotage of data, testing, Oracle Application configuration and settings
 - May require changes to proposed organization / configuration within Oracle Applications with little time to recover
 - Increases risk of qualified audit opinion

I-MANAGE Briefing Agenda

1. Background / Review
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Moving Forward

- **Executive Steering Committee Design Review scheduled for May 28, 2003 (postponed from May 20, 2003)**
- **STARS Design Baseline due on May 30, 2003**
- **M&O Contractor Interface Specification due on May 30, 2003**
- **Revised Exhibit 300 due on June 16, 2003**
- **I-MANAGE Data Warehouse and Standard Budget System Requirements Baseline due on August 1, 2003**
- **STARS User Acceptance Testing to begin in April 2004**